



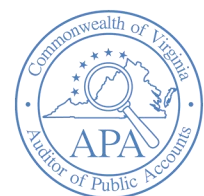
REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2014

Auditor of Public Accounts
Martha S. Mavredes, CPA

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 17, 2014

The Honorable Terence R. McAuliffe
Governor of Virginia

The Honorable John C. Watkins
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Report on Collections of Commonwealth Revenues by Local Constitutional Officers** for the fiscal year ended June 30, 2014. The Auditor of Public Accounts annually audits each constitutional officer or director of finance handling state funds to determine that these officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations. This statewide report summarizes the findings we have previously communicated to the individual Treasurers, Directors of Finance, Commonwealth's Attorneys, and the respective local governing body upon completing our individual audits. There were no findings applicable to Sheriffs or Commissioners of the Revenue for the fiscal year ended June 30, 2014. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$261,853,017 in Commonwealth revenues for fiscal year 2014, as detailed in Schedule A. Clerks of the Circuit Courts maintain separate accounting records and we issue separate reports for each Clerk's Office. This report also includes a Schedule of State and Estimated Income Taxes by local government for each of the past six tax years in Schedule B.

Our audits resulted in findings at eight localities. We have listed the findings by constitutional officer and locality.

We limited our work in local government to the collection of Commonwealth revenues. The local governments hire certified public accountants to audit all other local government financial activities. These firms issue separate reports on the results of their audits.

AUDITOR OF PUBLIC ACCOUNTS

LJH: alh

TREASURERS / DIRECTORS OF FINANCE

Remit Sheriff Fees Promptly

(City of Salem)
(City of Virginia Beach)
(County of Appomattox)
(County of Orange)
(County of Prince Edward)

The Treasurer delayed sending Sheriff's fees to the Commonwealth. Section 2.2-806(B) of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurers should promptly remit Sheriff's fees as required by the Code of Virginia.

Promptly Remit State Collections

(County of Orange)

The Treasurer did not remit state income tax payments to the Commonwealth timely. Section 2.2-806(A) of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt. The Treasurer should deposit state income tax payments in accordance with the Code of Virginia.

Properly Remit Sheriff's Fees

(City of Salem)

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by Section 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting \$717 to the Commonwealth. The Treasurer should withhold the additional \$717 from Sheriff's fees collected during fiscal year 2015. Proper accounting for Sheriff's fees will ensure compliance with Code of Virginia requirements.

Perform Monthly Reconciliations

(County of Carroll)
(County of Prince Edward)
(County of Orange)

The Treasurer did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth Accounting and Reporting System (CARS) reports provided by the Department of Accounts. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections (including Sheriff's fees), and uncollected balances to CARS on a monthly basis as required by Section 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

Promptly Remit Excess Collection Fees

(County of Albemarle)

The Director of Finance did not remit the state's portion of excess collection fees, totaling \$59,106, to the Commonwealth in a timely manner. The Commonwealth's Attorney completed the calculation of the fees from the in-house collection program required to be remitted to the Commonwealth in September 2013; however, the Director of Finance did not remit the fees to the Commonwealth until April 2014.

The Director of Finance should immediately remit the state portion of excess collection fees from the in-house collection program each year immediately after the amount of the Commonwealth's portion has been determined.

COMMONWEALTH'S ATTORNEYS

Properly Calculate Excess Collection Fees

(County of Orange)

The Commonwealth's Attorney did not appropriately calculate fees to be remitted from the in-house collection program to the Commonwealth for fiscal year 2013. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount to send to the Commonwealth and send an amended Fiscal Year 2013 Collection of Fines and Fees Report to the Compensation Board.

Properly Remit Excess Collection Fees

(County of Greene)

The Commonwealth's Attorney failed to direct the Treasurer to remit the state's portion of excess fees, totaling \$9,717, to the Commonwealth for fiscal year 2013 from the in-house collection program. The County and Commonwealth share equally in any excess fees of the program. The Commonwealth's Attorney should notify the Treasurer of the amount to send to the Commonwealth.

SUMMARY OF COLLECTIONS

	2014	2013	2012	2011
Income taxes	\$ 34,085,881	\$ 37,397,138	\$ 39,428,738	\$ 44,023,799
Estimated income taxes	219,190,781	221,870,710	197,881,442	206,384,042
Penalty	97,453	108,878	131,930	148,241
Interest	7,072	9,349	10,990	14,077
Commonwealth's portion of Sheriff's fees	7,860,938	8,587,374	8,868,550	9,662,477
Commonwealth Attorney's excess collection program fees	<u>610,892</u>	<u>541,198</u>	<u>547,081</u>	<u>476,182</u>
Total	<u>\$261,853,017</u>	<u>\$268,514,647</u>	<u>\$246,868,731</u>	<u>\$260,708,818</u>

This schedule summarizes the cash collections made in the period July 1 to June 30 each year, regardless of the tax year.

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	12,485	15,979	18,295	15,510	37,351	128,893	51,771	93,138	106,021	110,353	154,291	232,723
Bristol	148,132	377,791	306,671	436,110	381,528	785,682	646,792	627,797	605,365	1,138,065	879,033	991,302
Buena Vista	18,252	29,213	47,026	37,410	83,779	74,948	67,536	77,597	62,857	74,863	109,400	92,326
Charlottesville	343,002	500,409	423,753	375,004	620,209	2,658,310	2,925,032	2,937,118	1,561,020	1,600,794	1,592,349	5,796,057
Chesapeake	1,529,162	1,714,251	1,464,280	2,113,403	2,915,825	5,115,394	7,750,504	8,836,511	6,730,086	6,232,323	6,317,841	8,526,827
Colonial Heights	70,392	90,666	80,127	114,018	164,970	284,923	313,390	377,140	351,478	389,151	440,422	632,475
Covington	9,358	11,491	8,488	11,483	25,564	38,204	44,986	56,421	61,442	53,719	84,024	124,235
Danville	156,402	456,248	253,409	323,042	473,885	1,012,897	1,991,317	1,812,328	2,019,477	1,967,285	2,021,100	2,768,534
Emporia	10,943	17,780	12,718	10,247	17,501	122,935	68,171	687,415	84,498	67,466	74,461	129,805
Fairfax	302,346	267,518	228,709	280,461	341,723	705,658	1,778,741	1,779,263	1,672,941	1,528,505	1,676,261	2,147,524
Falls Church	367,125	285,537	296,596	251,121	388,458	1,128,648	2,550,761	2,792,865	2,142,647	1,726,569	1,878,801	2,594,552
Franklin	26,041	42,949	111,223	77,301	120,319	307,466	323,426	338,102	277,041	271,405	398,799	739,537
Fredericksburg	269,985	251,140	301,931	451,830	477,385	1,335,471	2,451,905	2,261,648	2,143,062	2,023,130	2,606,044	2,411,672
Hampton	873,378	926,727	1,004,019	1,104,186	1,234,828	2,118,214	1,965,035	1,960,854	1,765,092	2,050,282	2,121,432	2,651,315
Harrisonburg	258,954	236,303	209,376	272,835	382,843	1,206,355	1,669,125	1,401,373	1,276,963	1,193,132	1,436,865	2,389,304
Hopewell	87,406	80,625	113,246	104,713	221,674	247,922	153,300	144,296	137,559	144,214	162,450	290,502
Lexington	76,407	61,231	76,855	91,623	185,099	361,270	530,264	547,576	993,695	335,369	462,444	771,655
Lynchburg	599,029	388,254	188,615	348,375	470,119	1,302,072	3,323,457	3,634,061	2,716,357	3,008,786	3,111,690	5,229,515
Manassas Park	29,773	31,480	28,524	36,608	36,088	70,676	-	-	-	-	-	-
Martinsville	59,985	69,207	58,211	94,769	103,170	274,720	676,062	574,162	524,117	500,397	475,116	900,930
Newport News	1,018,836	1,064,546	1,129,205	1,114,404	1,443,674	2,807,037	3,554,036	3,480,061	2,654,935	2,427,986	3,022,955	4,270,198
Norfolk	1,584,989	1,260,425	1,507,382	1,467,432	2,381,656	5,398,621	7,844,364	7,569,198	6,847,294	6,126,701	8,096,864	13,250,297
Norton	47,685	36,178	44,461	50,622	108,742	132,031	68,864	78,361	77,430	90,675	115,305	132,195
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	256,720	214,262	258,416	303,197	610,688	572,272	746,419	754,224	694,209	659,792	745,987	928,573
Portsmouth	396,598	438,678	430,103	662,912	783,324	1,155,339	1,374,576	1,994,810	1,178,886	1,197,903	1,358,850	1,886,906
Radford	23,576	34,156	46,324	49,151	93,320	1,021	328,167	265,762	259,151	246,339	297,817	432,129
Richmond	14,480	19,961	23,022	29,308	42,701	66,106	36,230	53,882	53,537	38,735	210,009	132,820
Roanoke	323,532	365,687	321,970	499,731	618,204	1,186,511	2,381,116	3,466,375	2,092,175	2,811,900	1,987,965	3,244,097
Salem	216,988	-	124,137	255,809	223,218	478,618	1,200,449	440	1,083,795	982,572	1,227,436	1,784,821
Staunton	289,499	130,000	301,062	170,384	237,234	577,745	947,054	730,202	895,546	713,677	737,966	1,199,937
Suffolk	611,081	637,199	607,842	967,438	1,534,206	3,008,468	2,931,510	3,315,989	2,643,419	2,531,720	2,957,010	4,365,930
Virginia Beach	4,487,552	4,809,753	5,586,034	6,235,398	8,284,974	16,628,798	30,821,664	31,602,610	25,982,815	26,855,006	27,836,069	38,108,520
Waynesboro	78,971	106,367	81,962	169,059	189,394	822,483	550,938	486,167	390,319	402,422	605,410	1,149,119
Williamsburg	340,331	301,760	433,748	429,253	443,816	865,728	2,192,240	2,172,408	2,217,563	1,841,221	2,011,254	2,898,248
Winchester	-	-	-	-	-	-	-	-	-	-	-	-

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008
Counties:												
Accomack	\$ 525,731	\$ 447,603	\$ 540,993	\$ 570,355	\$ 844,403	\$ 2,749,720	\$ 1,597,967	\$ 1,501,430	\$ 1,415,609	\$ 1,623,337	\$ 1,587,890	\$ 2,174,016
Albemarle	-	-	-	-	-	-	45,752	24,730	25,625	24,344	56,333.00	54,035
Alleghany	59,754	66,124	208,991	64,912	148,014	135,554	330,192	361,589	393,841	362,524	394,551	485,003
Amelia	64,555	88,821	93,664	105,476	167,822	336,798	206,165	174,166	172,353	180,688	206,834	290,591
Amherst	124,401	169,554	126,755	161,969	300,782	559,558	419,714	627,769	425,801	525,132	564,766	826,433
Appomattox	146,346	172,627	137,683	145,206	172,601	452,986	475,825	456,192	419,715	429,555	591,460	695,054
Arlington	-	-	-	-	-	-	2,429	2,730	1,610	16,971	8,716	68,678
Augusta	861,204	924,829	426,268	380,886	788,655	2,114,598	2,773,573	2,355,642	2,414,725	2,000,381	2,319,449	3,390,342
Bath	53,190	39,440	33,846	23,220	26,225	69,025	392,115	682,148	337,113	289,987	314,718	464,690
Bedford	601,291	529,349	734,266	778,509	1,240,029	3,069,969	4,373,029	3,893,957	3,780,740	3,119,254	3,593,059	5,131,840
Bland	48,596	60,177	54,550	49,557	62,105	208,802	85,763	208,802	116,287	106,644	106,252	169,698
Botetourt	287,965	302,764	292,693	412,195	354,384	1,011,461	1,075,928	1,206,729	1,111,690	1,205,240	1,243,162	1,812,792
Brunswick	39,344	45,883	74,213	127,622	116,737	357,160	359,798	248,894	223,234	269,350	238,790	451,801
Buchanan	226,055	160,099	281,213	355,926	316,070	452,830	730,847	872,642	803,374	1,149,517	1,441,466	1,436,388
Buckingham	67,269	38,332	64,578	77,639	147,561	150,358	261,508	148,913	153,551	75,082	215,038	250,891
Campbell	322,233	239,553	276,939	457,566	567,793	799,119	1,355,236	1,138,446	1,257,030	1,118,342	1,337,272	1,936,928
Caroline	112,978	154,767	169,682	196,704	257,627	451,767	896,360	616,285	422,714	529,774	531,163	622,528
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	67,900	87,944	10,428	177,887	137,048	187,297	486,619	318,544	301,346	221,905	314,858	397,664
Chesterfield	2,655,604	3,202,498	4,001,775	1,999,763	3,503,449	8,029,603	13,143,958	12,444,334	11,461,701	10,388,513	9,711,343	14,904,806
Clarke	184,723	198,940	196,657	187,812	273,257	643,468	1,530,354	1,259,425	1,073,822	869,558	1,168,416	1,677,074
Craig	51,950	24,453	24,191	18,038	44,364	101,217	111,925	81,123	82,341	91,491	112,008	140,770
Culpeper	326,858	518,560	202,284	323,221	626,295	1,049,623	1,556,810	1,448,843	1,388,004	1,303,398	1,447,893	1,834,545
Cumberland	2,518	-	-	-	-	87,147	171,714	101,174	78,630	81,928	163,256	261,504
Dickenson	91,055	71,495	99,636	103,884	406,354	200,842	228,883	228,438	220,866	207,872	436,456	427,518
Dinwiddie	118,383	84,645	85,765	140,099	223,297	395,901	298,994	528,317	266,471	229,689	303,182	369,496
Essex	57,748	108,284	89,131	113,933	189,086	372,380	476,532	421,942	397,052	487,826	495,980	670,882
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	1,186,385	1,038,073	1,148,051	1,751,023	2,214,402	4,305,051	10,551,499	10,340,734	12,295,683	10,482,576	8,994,013	13,402,714
Floyd	-	-	-	-	261,540	-	224,743	227,279	282,746	264,016	306,491	214,690
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	308,162	335,677	447,899	499,514	662,524	1,282,761	2,110,182	2,432,334	2,338,139	1,914,630	2,100,796	3,032,187
Frederick	240,645	156,960	252,290	231,404	263,450	1,465,956	2,670,645	2,773,332	2,594,626	1,714,308	2,307,847	3,767,463
Giles	79,695	87,595	135,969	155,834	194,220	325,789	422,565	340,717	341,635	413,623	420,015	422,540
Gloucester	310,361	330,949	479,478	636,816	422,779	1,455,700	1,467,308	1,788,174	1,250,580	1,226,367	2,294,205	2,268,678
Goochland	591,445	453,350	1,331,260	555,132	634,111	1,539,889	3,526,172	4,282,817	2,977,959	3,920,864	6,708,468	11,220,148
Grayson	40,561	62,106	77,869	105,154	129,144	220,524	315,997	256,349	217,159	243,658	274,729	371,468
Greene	-	-	-	-	-	301	-	-	-	1,834	2,637	6,790
Greensville	11,739	27,580	22,671	39,526	45,037	54,626	76,110	69,918	154,967	97,261	100,021	101,176
Halifax	217,672	212,869	282,922	268,255	377,341	577,289	619,377	524,875	504,148	542,537	457,284	719,824
Hanover	-	-	579,461	848,311	727,592	2,831,097	5,148,561	4,999,366	4,490,599	4,251,721	4,449,842	5,938,077
Henrico	-	-	-	-	-	-	30,482	14,018	23,444	21,676	47,972	54,543
Henry	176,180	192,011	219,497	297,161	519,709	879,240	991,450	1,066,347	1,072,547	1,083,810	1,155,757	1,627,789
Highland	-	-	-	-	2,030	240,563	225,214	214,061	201,223	173,261	186,029	322,644
Isle of Wight	248,422	377,671	340,500	367,854	437,959	1,221,387	1,142,733	943,632	884,581	843,266	1,042,040	1,308,196

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008
Counties continued:												
James City	\$ 1,030,653	\$ 990,957	\$ 1,246,816	\$ 1,131,559	\$ 1,799,484	\$ 3,383,330	\$ 7,620,286	\$ 7,988,669	\$ 6,539,805	\$ 6,912,966	\$ 6,799,964	\$ 9,969,522
King & Queen	-	-	47	40,558	18,964	90,718	210,973	190,980	159,337	210,372	178,525	218,779
King George	225,364	216,714	312,672	257,037	320,498	569,715	869,752	1,150,624	1,078,738	1,061,133	1,078,171	1,527,230
King William	83,661	65,070	84,860	23,940	238,974	361,560	306,917	241,172	200,101	238,780	259,335	628,147
Lancaster	265,419	442,041	345,227	284,942	407,580	1,443,127	1,612,759	1,762,629	1,625,835	1,455,158	1,508,458	2,691,332
Lee	66,235	83,945	113,262	213,163	234,127	374,721	421,641	490,540	371,273	402,506	492,766	589,105
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	194,180	220,418	215,700	306,565	423,207	729,516	920,134	846,410	859,822	766,106	931,184	1,395,281
Lunenburg	113,461	79,115	82,132	90,378	155,556	309,415	228,589	170,914	199,739	265,253	194,535	257,504
Madison	108,635	96,533	95,125	150,368	216,394	807,232	727,729	797,979	581,559	555,497	667,780	934,132
Mathews	126,697	107,949	195,457	194,465	256,191	654,768	736,921	731,421	676,368	896,430	778,178	1,198,009
Mecklenburg	176,403	142,880	133,709	374,138	439,024	1,008,728	905,841	898,669	788,083	718,499	913,933	1,362,130
Middlesex	123,365	141,844	198,656	336,773	380,030	808,181	829,145	1,079,083	968,566	1,099,820	1,173,961	1,459,515
Montgomery	599,946	542,639	156,080	1,120,310	1,450,755	3,979,642	3,238,587	3,200,486	16,076,384	5,543,986	3,051,760	4,772,432
Nelson	155,718	169,440	266,679	206,331	294,801	657,502	958,951	1,201,829	873,098	815,709	804,683	1,440,567
New Kent	-	-	-	-	-	-	549,399	449,022	424,664	407,557	420,887	527,072
Northampton	130,260	192,998	182,131	248,817	303,044	1,008,246	850,293	751,463	714,561	727,637	721,762	1,017,705
Northumberland	184,267	173,394	170,468	238,189	403,678	1,129,959	1,427,785	1,339,541	1,229,356	1,073,157	1,307,100	2,288,079
Nottoway	38,764	45,554	54,265	61,403	101,794	155,223	197,485	160,066	143,770	147,755	189,014	273,069
Orange	247,458	358,879	245,111	284,552	447,887	953,398	1,933,273	1,410,940	1,942,041	1,439,072	1,560,603	2,059,840
Page	-	-	-	-	-	80	654,642	602,085	509,793	778,786	558,727	913,928
Patrick	-	47,195	64,236	107,204	172,090	211,415	-	300,722	367,751	373,378	458,989	544,189
Pittsylvania	190,130	257,702	294,820	412,572	603,933	-	1,907,575	1,852,943	1,930,086	1,637,987	1,683,245	2,592,876
Powhatan	197,429	230,288	233,083	355,976	437,079	734,663	1,405,455	1,167,435	972,216	889,339	971,537	1,342,606
Prince Edward	57,032	79,925	91,499	139,591	122,554	242,809	365,600	323,752	353,626	291,728	326,706	456,330
Prince George	265,994	206,379	216,872	267,633	496,989	708,987	467,464	557,961	411,538	399,812	520,878	649,449
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	133,642	168,804	204,945	147,120	403,715	786,402	1,254,455	878,847	646,621	620,292	750,363	1,226,259
Rappahannock	134,140	141,823	147,498	168,849	237,484	667,218	1,272,299	1,156,204	1,157,073	943,016	950,136	1,320,661
Richmond	45,139	31,136	59,745	86,110	194,297	403,872	334,046	309,373	351,178	408,709	469,433	633,918
Roanoke	685,084	721,201	859,585	505,065	482,944	2,052,663	4,366,484	4,729,846	4,140,748	4,588,466	4,180,376	6,286,321
Rockbridge	155,964	202,566	150,359	209,012	238,170	1,110,992	1,625,667	1,980,775	1,578,341	1,467,136	1,271,888	2,101,372
Rockingham	1,384,976	843,077	1,228,304	1,116,756	2,134,418	3,934,120	5,243,550	4,558,573	4,147,288	4,021,941	4,632,840	6,992,667
Russell	264,235	1,489,635	257,064	436,156	450,903	538,523	582,395	900,554	639,911	505,228	675,567	653,827
Scott	69,870	116,029	233,660	199,743	342,410	439,424	349,768	345,647	304,368	294,051	457,365	658,979
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	56,000	114,551	213,962	331,154	342,636	847,466	900,721	798,100	717,652	676,913	781,570	928,507
Southampton	31,056	24,567	17,075	2,122	32,231	1,444	461,793	346,073	295,158	339,991	404,584	397,006
Spotsylvania	846,680	1,159,776	1,039,037	1,116,447	1,438,135	3,216,985	5,229,697	5,104,243	4,372,494	6,059,577	4,945,420	6,129,156
Stafford	858,712	170,147	251,125	1,051,092	1,287,924	2,526,979	4,994,011	4,875,024	4,615,634	3,971,239	4,018,195	4,657,594
Surry	37,973	41,792	52,123	46,814	57,712	95,758	75,390	79,983	61,793	84,710	90,882	104,646
Sussex	42,260	52,653	53,445	51,238	71,687	133,345	179,284	138,083	111,393	158,293	153,735	230,827
Tazewell	488,191	525,106	548,006	1,050,550	2,090,033	1,553,947	2,409,331	3,173,565	2,828,539	2,137,605	2,424,654	3,950,390
Warren	493,374	220,690	278,152	254,182	240,361	449,570	1,320,001	1,118,961	1,086,274	905,625	845,989	1,440,873
Washington	381,766	620,508	608,481	900,196	1,310,515	2,066,408	3,543,881	3,603,436	4,117,979	3,120,658	3,223,990	5,240,724
Westmoreland	154,788	119,542	138,011	165,881	300,771	632,867	873,267	968,014	762,139	898,510	895,260	1,181,329

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008
Counties continued:												
Wise	\$ 160,417	\$ 163,723	\$ 127,025	\$ 281,066	\$ 390,473	\$ 699,482	\$ 523,643	\$ 589,074	\$ 855,215	\$ 737,864	\$ 858,594	\$ 1,569,978
Wythe	90,147	107,255	74,900	58,871	150,661	631,168	852,056	881,491	769,331	665,134	836,229	1,214,133
York	860,814	802,640	847,981	979,038	1,127,106	2,036,330	2,732,626	2,642,179	2,546,774	2,737,901	2,814,273	3,632,534
	<u>\$ 37,404,613</u>	<u>\$ 39,014,428</u>	<u>\$ 42,061,359</u>	<u>\$ 47,686,273</u>	<u>\$ 66,532,482</u>	<u>\$ 138,516,685</u>	<u>\$ 215,641,789</u>	<u>\$ 217,544,518</u>	<u>\$ 206,782,088</u>	<u>\$ 189,897,449</u>	<u>\$ 200,200,199</u>	<u>\$ 290,589,999</u>

This schedule reflects the state income taxes and estimated income taxes collected by the local Treasurers on a tax year basis by locality. It includes the last six full tax years covered by the Auditor of Public Accounts' most recently completed audits.

Treasurers process state income taxes separately from estimated taxes. Due to the nature of the tax, the flow of collections for these two taxes is different within the fiscal year period. The state income taxes are generally collected by the Treasurer from January through December of the year following the given tax year. The taxpayer files their return with the local Commissioner of the Revenue. The Commissioner is then responsible for the assessment of the tax and any applicable penalty and interest. The state income taxes for tax years 2007 through 2012 are reported on this schedule.

The Treasurer generally collects the estimated income taxes beginning in February of the tax year through March of the next year. The taxpayer files the declaration of estimated taxes with the Commissioner of the Revenue. The first estimated payment is often made and given to the Commissioner with the declaration. Then the taxpayer remits the remaining estimated income tax payments directly to the local Treasurer. This report includes the estimated income taxes for tax years 2008 through 2013.